- Section forty-two hundred seventy-five (4275), code, 1931,
- is amended as follows:
- Strike from line eight (8) the words "or county high school".
- SEC. 3. Nothing in this act shall be deemed to affect or impair the validity of any existing contract or contracts.

House File No. 84. Approved March 23, 1933.

# CHAPTER 64

## SCHOOLS. UNIFORM COST ACCOUNTING AND FINANCIAL RECORD

#### H. F. 37

AN ACT to establish a uniform cost accounting and financial record system in all public schools.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. For the purpose of establishing a uniform cost account-
- ing and financial record system in the public schools of the state, and to facilitate auditing the financial transactions of all school districts,
- the superintendent of public instruction shall prepare a system of financial records that designates the uniform classification headings
- under which all receipts and disbursements in public school funds
- shall be recorded, which system, when prepared, shall be used in all
- public schools on and after such date as the superintendent of public
- instruction shall designate, provided that no district shall be required
- 10 to displace a system already in use if such system, in the discretion
- of the state superintendent of public instruction, records receipts and 11
- 12 disbursements under the same classification headings and in at least
- 13 the detail provided for in the state system.
- The system provided for in section one (1) shall, when
- prepared by the superintendent of public instruction, be printed by
- the state printing board as prepared and sold to the schools at cost.

House File No. 37. Approved February 21, 1933.

# CHAPTER 65

# SCHOOLS. TEACHERS' MINIMUM WAGE

### S. F. 44

AN ACT to amend section forty-three hundred forty-one (4341), code, 1931; and to repeal sections forty-three hundred forty-two (4342), forty-three hundred forty-three (4343), and forty-three hundred forty-four (4344), code, 1931, relating to the minimum salary of teachers.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section forty-three hundred forty-one (4341), code, 1931, is amended as follows:
- 3 Strike out all of said section following the word "than" in line four (4) and insert in lieu thereof the following:
- "forty dollars (\$40.00) per month; provided, that nothing herein

- 6 shall be construed as limiting the right of a school board to make a 7 contract for a higher wage than herein specified as a minimum."
- 1 Sec. 2. The county board of education may temporarily suspend 2 the provisions hereof if, in its judgment, the financial conditions in 3 any district warrant such action.
- SEC. 3. Sections forty-three hundred forty-two (4342), forty-three hundred forty-three (4343), and forty-three hundred forty-four
- 3 (4344), code, 1931, are hereby repealed.
- SEC. 4. This act being deemed of immediate importance shall be in full force and effect after its passage and publication in the Eldon
- 3 Forum, a newspaper published at Eldon, Iowa, and in the West Lib-
- 4 erty Index, a newspaper published at West Liberty, Iowa.

Senate File No. 44. Approved February 24, 1933.

I hereby certify that the foregoing act was published in the Eldon Forum March 2, 1933, and the West Liberty Index March 2, 1933.

MRS. ALEX MILLER, Secretary of State.

# CHAPTER 66

# SCHOOLS. USE OF PUBLIC SCHOOL BUILDINGS

### H. F. 145

AN ACT to amend section forty-three hundred seventy-one (4371), code, 1931, relating to the use of public school buildings for other than school purposes.

Be it enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section forty-three hundred seventy-one (4371), code, 2 1931, is amended as follows:
- 3 1. Strike from lines three (3) and four (4) the words "and not within the limits of a city or town".
- 5 2. Insert immediately after the word "purposes" in line seven (7)
- 6 the following:
- 7 ", and for other meetings of public interest; provided that such 8 use shall in no way interfere with school activities".

House File No. 145. Approved February 24, 1933.